



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (June 2004)

(Implements RCW 34.05.310)
Do NOT use for expedited rule making

Agency: Department of Revenue

Subject of possible rule making: WAC 458-20-244 Retail sales tax and use tax exemptions for food and food ingredients.

Statutes authorizing the agency to adopt rules on this subject: RCW 82.32.300 and RCW 82.01.060(2)

Reasons why rules on this subject may be needed and what they might accomplish:

RCW 82.08.0293 and 82.12.0293 provide, respectively, a retail sales tax and use tax exemption for food and food ingredients. In 2003 and 2004, the legislature amended these statutes to alter the definitions used to determine whether a particular food or food ingredient qualifies for the exemptions. The amendments were made in compliance with the national Streamlined Sales and Use Tax Agreement (SSUTA). The Department anticipates amending WAC 458-20-244 to incorporate these statutory changes, as well as final interpretations adopted by the SSUTA advisory council.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: None

Process for developing new rule (check all that apply):

- ☐ Negotiated rule making
☐ Pilot rule making
☐ Agency study
☒ Parties interested in this rule making may contact the individual listed below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

How interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication:

Written comments may be submitted by mail, fax, or at the public meeting. Oral comments will be accepted at the public meeting. A preliminary draft of possible rule changes is available for viewing and printing on our website at: <http://dor.wa.gov/content/laws/RuleMaking/default.aspx>.

Written comments on and/or requests for copies of the rule may be directed to: Kate M. Adams, Interpretations and Technical Advice, P. O. Box 47453, Olympia, WA 98504-7453; e-mail: katea@dor.wa.gov; phone: (360) 570-6115; FAX (360) 586-5543.

Public meeting location:

Capitol Plaza Building
4th Floor L&P Large Conference Room
1025 Union Avenue SE
Olympia, Washington

Assistance for persons with disabilities:

Contact Sandy Davis no later than 10 days before the meeting date. TTY 1-800-451-7985 or (360) 725-7499.

Date: **September 27, 2006** Time: **9:30 a.m.**

Date

Name (type or print)

Alan R. Lynn

Signature

Title

Rules Coordinator

Filed: August 23, 2006

Time: 11:15 a.m.

WSR: 06-17-185

The above information was input by DOR